

IN THE  
INDIANA TAX COURT

NO.49T10-9309-TA-70

TOWN OF ST. JOHN, et al.,	)
	)
Petitioners,	)
	)
v.	)
	)
DEPARTMENT OF LOCAL	)
GOVERNMENT FINANCE as successor	)
to the STATE BOARD OF TAX	)
COMMISSIONERS,	)
	)
Respondent's	)

**MONTHLY REPORT 31**

As successor to the State Board of Tax Commissioners, this is monthly report thirty-one from the Department of Local Government Finance ("DLGF") under the Court's order dated May 31,2000,729 N.E.2d 242,247. The report explains the DLGF's activities during December 2002 to implement the Court's order. An outline of those activities is included as Exhibit A.

*Lake County Reassessment*

Officials of the DLGF met with its contractors for the reassessment project in Lake County during the month of December. Officials traveled to Lake County and received updates on data collection, land valuation and data input. Crowe has performed

several audits and tests on the software system in preparation for certification of the software system. The project manager continues to meet and confer on a daily basis to make sure the reassessment is on target. The Commissioner and staff have scheduled monthly meeting with the contractors in order to keep everyone up to speed on the progress. The first meeting will be held on January 9,2003.

### *Computer Software*

The DLGF continues to work with computer venders that are not yet certified at the state level and to advise counties on the implementation of software programs and certification at local levels. A third vender, Appraisal Research Corporation, is seeking state certification. This company has reached an agreement with Parke County.

### *New Official Training*

The DLGF has scheduled several classes in December and January throughout the state for new official training.

### *Reassessment Survey*

The December survey results are coming in and DLGF staff is compiling the results. Results are not yet available.

### *Provisional Billing*

Some counties, particularly Lake County, are concerned about being able to get tax bills out on time. Lake County is seeking legislation to permit billing based upon last

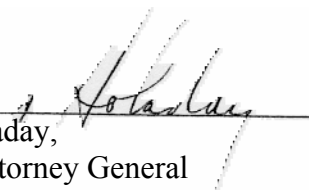
year's tax bills. The DLGF met with Lake County officials in a public meeting in December, 2002 to discuss the concept. The DLGF has also contacted counsel in this case about this issue. Provisional billing would lessen the need for borrowing by local governments and would also benefit taxpayers, as without such billing and payment, mortgage companies would continue to hold funds in escrow. Neither local governmental units nor taxpayers would benefit in such a circumstance. Also, businesses and other taxpayers may not be able to deduct taxes paid on their federal returns. Counsel for plaintiffs in *St. Johns* is considering these issues.

#### *Staff Changes*

Lisa Acobert has left the agency to take a job in the private sector. The Governor appointed Beth Henkel as Commissioner of the DLGF effective January 1, 2003.

Respectfully submitted,

Steve Carter  
Indiana Attorney General

  
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